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TOWN OF SALISBURY

NEW HAMPSHIRE



ANNUAL REPORT 1926



ANNUAL REPORT

of the

SELECTMEN AND TREASURER

of the

Town of Salisbury

together with the Reports of the

**ROAD AGENTS AND OTHER OFFICERS
OF THE TOWN**

for the

Fiscal Year Ending January 31, 1927

also

Vital Statistics for Year Ending Dec. 31, 1926

PRINTED BY TOWNE & ROBIE,
FRANKLIN, N. H.
1927

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1927

TOWN OFFICERS

MODERATOR

George B. Adams

TOWN CLERK

Charles E. Whittemore

TREASURER

Willard Prince

SELECTMEN

George B. Sanborn

Ray H. Prince

M. D. Richardson

TAX COLLECTOR

George C. Emerson

SUPERVISORS

C. J. Holmes

George C. Emerson
Sherman P. Fellows

POLICE

Lewis F. Bassett

ROAD SURVEYERS

B. W. Sanborn

B. F. Sanborn,

Rufus Emerson

C. O. McAlister

Hugh Fraser

F. M. Richardson

Frank H. Shaw

Warren F. Taylor

William B. Dunlap

C. J. Holmes

BOARD OF HEALTH

Charles A. Green

AUDITOR

Thomas R. Little

BALLOT INSPECTORS

B. W. Sanborn
B. F. Sanborn

U. S. Minard
Willard Prince

SCHOOL BOARD

B. W. Sanborn

Vira Taylor

J. W. Little

SCHOOL TREASURER

C. A. Green

LIBRARY TRUSTEES

Nellie C. Sanborn

Harry Twombly

Esther Waters

LIBRARIAN

Elwood Warriner

TRUSTEES OF TRUST FUNDS

Fred S. Sargent

Buron W. Sanborn

George B. Adams

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Salisbury, New Hampshire, in the County of Merrimack, in said State, qualified to vote in Town Affairs:

(L. S.)

You are hereby notified to meet at the Town Hall, in said Salisbury, on Tuesday, the eighth day of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year, and make appropriation for the same.
3. To elect one selectman for three years.
4. To raise and appropriate such sums of money as may be necessary for Town maintenance of highways and bridges, reserving one thousand dollars for winter use.
5. To raise and appropriate such sum of money as the law requires for State aid maintenance of highways.
6. To raise and appropriate such sum of money as the law requires for State aid construction of highways.
7. To see if the Town will vote to raise and appropriate the sum of four hundred dollars for the purpose of defraying Town charges.
8. To see what sum of money the Town will vote to raise and appropriate for the proper observance of Old Home Day and other patriotic holidays.

9. To see if the Town will vote to raise one thousand dollars or more to apply on Town debt.

10. To see if the Town will vote to buy a tractor and snow plow, raise and appropriate money for the same and transact any other business relating thereto.

11. To see if the Town will vote to raise and appropriate the sum of four hundred dollars for the control of the white pine blister rust.

12. To see if the Town will vote to install electric lights in the Town Hall and Library at a cost not to exceed one hundred and forty dollars and to raise and appropriate money for the same.

13. To see if the Town will vote to instruct the selectmen to collect all taxes bought and held by the Town.

14. To elect one Library Trustee for three years.

15. To elect one Trustee of the Trust Funds for three years.

16. To hear the reports of agents, auditors and officers heretofore chosen and pass any vote relating thereto.

Given under our hands and seal, this seventeenth day of February, in the year of our Lord nineteen hundred and twenty-seven.

GEORGE B. SANBORN,
MARSHALL D. RICHARDSON,
RAY H. PRINCE,

Selectmen of Salisbury.

A true copy of Warrant—Attest:

GEORGE B. SANBORN,
MARSHALL D. RICHARDSON,
RAY H. PRINCE,

Selectmen of Salisbury.

BUDGET OF THE TOWN OF SALISBURY, NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing
Year, January 31, 1927 to January 31, 1928, Compared
with Actual Revenue and Expenditures of the Previous
Year, January 31, 1926 to January 31, 1927.

SOURCES OF REVENUE:

	Actual Revenue Previous Year, 1926	Estimated Revenue Ensuing Year, 1927	Increase	Decrease
FROM STATE:				
Railroad Tax	17 90			
Savings Bank Tax	798 20			
For Highways:				
Classified	1 29			
For State Aid Maintenance	1,027 43			
FROM LOCAL SOURCES EX- CEPT TAXES:				
Rent of Town Hall and other Buildings	47 00			
Interest Received on Taxes and Deposits	26 95			
Notes,	2,000 00			
Auto Permits	315 86			
FROM POLL TAXES:	390 00			
From other taxes except property taxes:				
Taxes refunded	923 58			
Bounties	39 00			
Street lights	243 00			
Fire powder	5 00			
County	112 28			
Lettering sign board (W. B. Dunlap)	2 16			
Road money refunded	5 20			
REVENUE APPLICABLE ONLY TO NEW CONSTRUCTION AND IMPROVEMENTS:				
From State:				
(a) For State Aid Highway Construction	832 81			
Money refunded from state for repairs on Little hill road	87 65			
REVENUE APPLICABLE ONLY TO PAYMENTS ON INDEBTED- NESS:				
Nomination fees	2 00			
REVENUE WHICH MUST BE PAID TO OTHER GOVERNMEN- TAL DIVISIONS:				
Dog Licenses	134 00			
Taxes added to warrant	166 32			
Cash on hand	1,540 86			
Total Revenues from all Sources	8,718 49			
Amount Raised by Property Taxes	14,925 08			
Total Revenues	23,643 57			

PURPOSES OF EXPENDITURES:

	Actual Expenditures Previous Year, 1926	Estimated Expenditures Ensuing Year, 1927	Increase	Decrease
CURRENT MAINTENANCE EXPENSES:				
General Government:				
Town Officers' Salaries	756 00			
Town Officers Expenses	108 40			
Care and Supplies for Town Hall	46 20			
PROTECTION OF PERSONS AND PROPERTY:				
Fire Department	164 50			
HEALTH:				
Vital Statistics	1 80			
HIGHWAY AND BRIDGES:				
State Aid Maintenance:				
State's Contribution	1,061 90			
Town's Contribution	1,061 90			
Town Maintenance	4,058 71			
Street Lighting	252 00	350 00		
General Expense of Highway Department	93 79			
EDUCATION:				
Libraries	39 90			
CHARITIES:				
Town Poor	190 79			
PATRIOTIC PURPOSES:				
Memorial Day and Other Celebrations	120 00			
PUBLIC SERVICE ENTERPRISES:				
Cemeteries	49 84			
	33 00			
INTEREST:	434 00			
OUTLAY FOR NEW CONSTRUCTION AND PERMANENT IMPROVEMENTS:				
Highways and Bridges:				
Town Construction	147 31			
State Aid Construction:				
State's Contribution	904 84			
Town's Contribution	904 84			
INDEBTEDNESS:				
PAYMENT ON PRINCIPAL OF DEBT:				
Notes	3,000 00	1,000 00		
PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:				
State Taxes	1,815 00			
County Taxes	1,074 28			
Payments to School Districts	5,286 18			
Overtax	88 28			
Town Charges	4,126 33			
Total Expenditures	22,819 84			

SELECTMEN'S REPORT

Assets

Cash in hands of Treasurer,	\$767 57
Taxes held by town,	1,778 21
Interest on taxes held by town,	312 77

\$2,858 55

Liabilities

Franklin National Bank Notes,	\$4,500 00
Due to school district (dog licenses),	134 00

\$4,634 00

SUMMARY OF INVENTORY

Real Estate,	\$456,712 00
105 Horses,	7,576 00
16 Oxen,	1,370 00
212 Cows,	10,274 00
36 Neat stock,	1,010 00
234 Sheep,	1,404 00
3 Hogs,	100 00
1588 Fowls,	1,623 00
6 Portable mills,	3,600 00
Wood and lumber,	29,345 00
Gasoline pumps and tanks,	550 00
Stock in trade,	800 00
Mills and machinery,	1,300 00

\$515 664 00

Polls,	\$384 00
Valuation of property, exempted of soldiers and their families,	4,160 00
Resident valuation,	278,658 00
Non-resident valuation,	237,006 00
Rate percent on \$100 valuation, \$2.90.	
Total taxes given to collector including 192 poll taxes,	15,309 08
Taxes added to list,	166 32
Soldiers' over tax,	29 19

APPROPRIATIONS

State tax,	\$1,815 00
County tax,	1,074 28
Highways and bridges,	2,569 41
Extra highway money,	500 00
State aid maintenance,	900 00
State aid construction,	919 50
Old Home and Memorial Day,	100 00
Payment of note at Franklin National Bank,	1,000 00
Free Public Library,	39 90
Town charges,	400 00
Street lights,	350 00
School money by law,	4,226 18
High school tuition,	500 00
School officers' salaries,	85 00
\$2 per capita tax,	150 00
Repairs,	100 00
Expenses of administration,	225 00
	<hr/>
	\$14,954 27

LIST OF TOWN PROPERTY

Town house and land,	\$5,000 00
Library, land and buildings,	600 00
Schools, land and buildings,	4,000 00
Land and growing timber,	1,400 00
Building, highway department,	2,200 00
Fire powder,	60 00
	<hr/>
	\$13,260 00

TOWN TREASURER'S REPORT

For the Year Ending January 31, 1927

Receipts:

Rufus Emerson, Treasurer, cash on hand,	\$1,540 86
George C. Emerson, collector,	15,419 24
George C. Emerson, interest,	26 95
George C. Emerson, abatements,	56 16
Selectmen, road damage from state,	87 65
Selectmen, 1925 poll taxes,	6 00
Selectmen, for street light maintenance,	243 00
Selectmen, hedgehog bounties,	39 00
Selectmen, notes, Franklin National Bank,	2,000 00
Selectmen, dog tax,	134 00
Selectmen, rent of town hall,	47 00
Selectmen, sale of fire powder,	5 00
Selectmen, taxes redeemed,	923 58
Selectmen, county aid for poor,	112 28
Selectmen, railroad tax,	17 90
Selectmen, savings bank tax,	798 20
Selectmen, state aid for classified highways,	1 29
Selectmen, state aid, construction and main- tenance,	1,860 24
Selectmen, lettering sign,	2 16
Selectmen, nomination fees,	2 00
Selectmen, road money overdrawn,	5 20
C. E. Whittemore, auto permits,	315 86
Total receipts,	<u>\$23,643 57</u>

Expenditures:

Orders by selectmen,	\$22,819 84
Abatements,	56 16
Cash in treasury,	767 57
	<u>\$23,643 57</u>

Respectfully submitted,

WILLARD H. PRINCE, Treasurer.

TAX COLLECTOR'S REPORT

Warrant committed for collection, including	
192 polls,	\$15,309 08
Added tax,	166 32
	<hr/>
	\$15,475 40
Interest,	26 95
	<hr/>
	\$15,502 35

Accounted for as follows:

Cash paid treasurer,	\$15,419 24
Abatements, overtax, and paid elsewhere,	56 16
Interest collected,	26 95
	<hr/>
Total paid treasurer,	\$15,502 35

GEORGE C. EMERSON, Collector.

TOWN CLERK'S REPORT

Received for auto permits,	\$315 86
Paid town treasurer,	315 86
Received for nomination fee,	2 00
Paid selectmen,	2 00
Received for 61 dog licenses,	\$143 00
Received for dog licenses, balance 1925,	6 60
	<hr/>
	\$149 60
Cash paid to selectmen,	\$134 00
61 licenses fees at 20c,	12 20
75 dog tags,	3 40
	<hr/>
	\$149 60

CHAS. E. WHITTEMORE, Town Clerk.

SALISBURY FREE PUBLIC LIBRARY ACCOUNT

For the Year Ending January 31, 1927

DR.

1926.		
Jan. 31, On hand,	\$45 32	
Apr. 16, Refund on books,	1 11	
1927.		
Jan. 31, Fines collected,	2 45	
Appropriation for 1926,	39 90	
	<hr/>	\$88 78

CR.

1926.		
Feb. Goodman's Book Store,		
Manchester, books,	\$20 10	
Apr. 1, Morrill & Foster, insurance		
on library,	5 00	
Mucilage, money orders,		
stamps, insurance,	40	
Feb. 8, W. S. Stewart, envelopes,		
stickers, postage,	77	
July 31, Paid Elwood G. Warriner,		
services as librarian for		
six months,	7 50	
1927.		
Jan. 31, Paid Elwood G. Warriner,		
services as librarian for		
six months,	7 50	
On hand,	47 51	
	<hr/>	\$88 78

NELLIE C. SANBORN, Treasurer.

SALISBURY OLD HOME WEEK ASSOCIATION

Treasurer's Report

Receipts:	
Balance cash on hand from 1925,	\$1 35
Money for flag, not used,	25 00
Appropriation for 1926,	100 00
Extra money received from selectmen,	20 00
Total,	<hr/> \$146 35

Expenditures,	
James S. Shaw, telephone tolls,	\$4 20
James S. Shaw, postage,	1 92
Guy Richards, baseballs,	6 00
Towne & Robie, printing,	13 25
Charles Tobey, speaker,	17 50
Nevers Band, music,	75 00
Prizes (H. F. Twombly),	5 00
G. B. Adams, telephone tolls and postage,	30
Paid to selectmen (return of extra money),	20 00
Total,	<hr/> \$143 17
Balance cash on hand,	3 18
	<hr/> \$146 35

Hon. Eaton D. Sargent returned check of \$17.50 with compliments to the Old Home Day Association, therefore it was not included in the expenditures. Nevers' Band charged \$75 instead of \$80 as in former years.

Respectfully submitted,

GEORGE B. ADAMS, Treasurer.

SUMMARY OF RECEIPTS

Cash on hand, January 31, 1926,	\$1,540 86
George C. Emerson, tax collector,	15,419 24
State Treasurer, aid on Little hill road,	87 65
Selectmen, poll taxes,	6 00
Selectmen, street light subscriptions,	243 00
Selectmen, bounties,	39 00
Selectmen, notes on Franklin Bank,	2,000 00
C. E. Whittemore, town clerk, dog licenses,	134 00
Selectmen, rent town hall,	47 00
Selectmen, fire powder sold,	5 00
Selectmen, taxes redeemed,	923 58
Selectmen, Merrimack county aid,	112 28
Selectmen, railroad tax,	17 90
Selectmen, Savings Bank tax,	798 20
Selectmen, state aid classified highways,	1 29
Selectmen, state highway aid,	1,860 24
Selectmen, lettering sign board,	2 16
Selectmen, nomination fees, C. O. McAlister,	2 00
Selectmen, road money refunded,	5 20
Selectmen, auto permits,	315 86
G. C. Emerson, interest,	26 95
G. C. Emerson, abatements,	56 16
	<hr/>
	\$23,643 57

DETAILED STATEMENTS OF PAYMENTS

LIST OF TOWN OFFICERS AND SALARIES

George B. Sanborn, selectman,	\$158 00
Marshall D. Richardson, selectman,	150 00
Ray H. Prince, selectman,	150 00
C. E. Whittemore, town clerk,	25 00
Willard Prince, town treasurer,	65 00
George C. Emerson, tax collector,	100 00
T. R. Little, auditor,	3 00
C. J. Holmes, supervisor,	30 00
F. H. Shaw, supervisor,	30 00
George C. Emerson, supervisor,	30 00
H. A. Prince, moderator,	15 00
	\$756 00

TOWN OFFICERS EXPENSES

B. F. Sanborn, use of team taking inventory,	\$14 00
Towne & Robie, town clerk's bond,	5 00
Towne & Robie, printing tax bills,	3 75
E. C. Eastman & Co., supplies,	1 30
M. D. Richardson, postage and telephoning,	1 07
Annie Milnes, lunch furnished election officers,	8 25
C. J. Holmes, checklists and postage,	3 10
Ray H. Prince, use of auto,	32 00
George C. Emerson, postage and supplies,	8 38
George B. Sanborn, postage, telephoning and supplies,	6 20
C. E. Whittemore, postage and supplies,	1 85
W. H. Prince, postage,	89

M. D. Richardson, expense to tax commission,	2 11	
George B. Sanborn, use of auto on town business,	15 00	
C. E. Whittemore, extra expenses,	5 50	
	<hr/>	\$108 40

TOWN HALL EXPENSES

J. R. Waters, wood,	\$12 00	
L. F. Bassett, wood,	12 00	
George B. Adams, Mgr., rent, telephone,	9 20	
F. M. Richardson, janitor,	10 00	
Ned D. Sanborn, kindling,	3 00	
	<hr/>	\$46 20

FIRE DEPARTMENT

City of Franklin, services of firemen at Payne's & Perry's fire,	\$159 50	
B. F. Sanborn, services as fire warden,	5 00	
	<hr/>	\$164 50

VITAL STATISTICS

C. E. Whittemore, "	\$1 80	
	<hr/>	

STATE AID MAINTENANCE

George B. Sanborn,	\$1,342 70	
Marshall D. Richardson,	781 10	
	<hr/>	\$2,123 80

STATE AID MAINTENANCE OF HIGHWAYS

M. D. Richardson, Patrol

Cash received from town,		\$781 10
Paid—		
M. D. Richardson,	\$116 21	
R. H. Prince,	180 00	
H. Hanson,	29 16	
F. W. Prescott,	1 56	
L. Couch,	1 56	
F. L. Perreault,	41 22	
C. Hilton,	28 00	
G. E. Emerson,	28 00	
W. Honkala,	3 50	
C. J. Holmes,	3 50	
O. J. Tinker,	31 12	
W. F. Taylor,	63 38	
O. Merrill,	52 50	
J. W. Tinker,	8 17	
N. Doucette,	7 00	
R. W. Sanborn,	28 00	
U. S. Minard,	28 00	
U. S. Minard, use of car,	1 50	
E. E. Waters,	24 50	
J. Keniston,	31 50	
O. Huntoon,	3 50	
S. Mitchell,	7 00	
E. Carter,	9 92	
S. B. Shaw,	2 72	
H. E. Webster, gravel,	31 35	
Ella Renfrew, gravel,	1 60	
Dynamite,	8 73	
Express, cartage, lumber and labor		
on screen,	7 90	
	<hr/>	\$781 10

GEORGE B. SANBORN, IN ACCOUNT WITH THE
TOWN OF SALISBURY FOR THE YEAR 1926

State Aid Maintenance

Cash received from treasurer, \$1,342 70

Cash paid as follows :

George B. Sanborn, patrolman,	\$231 00
Ray Prince and truck,	141 00
Everett Renfrew and truck,	166 66
Charles Taylor and team,	21 00
J. R. Waters and team,	53 28
J. Perreault and team,	55 86
D. A. Heath and team,	95 87
S. B. Shaw and team,	33 58
B. W. Sanborn, man and team,	30 14
U. S. Minard, labor,	97 25
Rufus Emerson, labor,	80 50
Herbert Wiggin, labor,	29 94
Henry Smith, labor,	51 34
George Emerson, labor,	4 67
Stanton Sanborn, labor,	28 00
Frank Parsons, labor,	8 95
Frank Richardson, labor,	6 43
Otto Merrill, labor,	16 73
Russ Sanborn, labor,	24 50
Gerrish Sanborn, labor,	3 50
Orvie Shaw, labor,	8 75
Charles Hilton, labor,	17 50
Ned Sanborn, labor,	71 75
Frank Shaw, labor,	8 75
C. P. Stevens, paint, oil, and brush,	17 85
George B. Sanborn, use of tools,	6 00
Charles Shaw, gravel,	20 00
Ella Renfrew, gravel,	1 40
Susie Huntoon, gravel,	10 50
	<hr/>
	\$1,342 70

SUMMER MAINTENANCE OF HIGHWAYS

C. J. HOLMES, SURVEYOR, DISTRICT NO. 1

Cash received from town, \$225 22

Paid:

C. J. Holmes,	\$76 84	
E. J. Hackett,	50 37	
O. Merrill,	22 56	
F. L. Perreault,	42 00	
O. Huntoon,	29 95	
G. E. Huntoon,	3 50	
		\$225 22

HUGH FRASER, SURVEYOR, DISTRICT NO. 2

Cash received from town, \$135 30

Paid:

H. Fraser,	\$78 69	
C. Ward,	25 10	
Herbert Fraser,	13 23	
A. Rayno,	3 50	
C. Mussey,	14 78	
		\$135 30

F. H. SHAW, SURVEYOR, DISTRICT NO. 3

Cash received from town, \$250 62

Paid:

F. H. Shaw,	\$65 49	
E. Waters,	11 28	
J. R. Waters,	11 28	
B. F. Sanborn,	14 00	
Orvie Shaw,	67 29	
Abbie White,	1 50	
Bernard Shaw,	10 00	
H. L. Wiggin,	14 00	
C. Huntoon,	2 73	

P. Jurta,	21 00	
J. Jurta,	12 25	
R. H. Prince,	13 05	
C. Hilton,	1 95	
R. W. Sanborn,	1 95	
J. Perrault,	1 95	
Gravel,	90	
	<hr/>	\$250 62

B. F. SANBORN, SURVEYOR, DISTRICT NO. 4

Cash received from town, \$173 72

Paid:

B. F. Sanborn,	\$42 00	
J. R. Waters,	26 25	
U. S. Minard,	9 92	
S. B. Sanborn,	3 50	
H. L. Wiggin,	22 75	
F. L. Perreault,	7 00	
O. Shaw,	3 50	
G. S. Sanborn,	31 50	
R. W. Sanborn,	7 00	
E. Waters,	3 50	
L. S. Sanborn,	10 50	
F. H. Shaw,	3 50	
Gravel,	2 80	
	<hr/>	\$173 72

W. B. DUNLAP, SURVEYOR, DISTRICT NO. 5

Cash received from town, \$248 95

Paid:

W. B. Dunlap,	\$93 71	
P. H. Nerden,	3 70	
S. B. Sanborn,	78	
C. Pratt,	7 00	
R. Keyser,	7 00	
E. Hewitt,	1 17	
J. W. Button,	63 00	
C. Keyser,	27 21	

C. Heath,	7 98	
G. Gookin,	3 50	
R. H. Prince,	8 88	
J. Keniston,	3 31	
C. Hilton,	1 56	
R. W. Sanborn,	1 56	
George Perreault,	1 56	
Gravel,	15 47	
G. S. Sanborn,	1 56	
	<hr/>	\$248 95

C. O. McALISTER, SURVEYOR, DISTRICT NO. 6

Cash received from town, \$200 50

Paid:

C. O. McAlister,	\$84 00	
C. A. McAlister,	66 50	
B. Mallard,	14 00	
J. Woods,	17 50	
J. C. Burbank,	11 50	
H. D. Stevens,	7 00	
	<hr/>	\$200 50

W. F. TAYLOR, SURVEYOR, DISTRICT NO. 7

Cash received from town, \$596 46

Paid:

W. F. Taylor,	\$173 62	
N. Doucette,	35 03	
O. J. Tinker,	35 68	
E. N. Sawyer,	7 00	
E. Tinker,	3 50	
W. C. Hackett,	3 50	
A. Gullumian,	1 95	
M. D. Richardson,	36 06	
F. L. Perreault,	41 61	
O. Merrill,	26 13	
C. Taylor,	62 01	
C. Hilton,	31 00	
R. W. Sanborn,	10 53	

V. Stevens,	2 73	
H. D. Stevens,	14 00	
W. F. Stevens,	7 00	
J. W. Tinker,	43 46	
H. Hanson,	43 18	
H. Taylor,	12 27	
D. A. Heath, gravel,	6 20	
	<hr/>	\$596 46

F. M. RICHARDSON, SURVEYOR, DISTRICT NO. 8

Cash received from town, \$104 46

Paid:

F. M. Richardson,	\$20 16	
H. A. Moxley,	24 00	
W. Milnes,	7 00	
F. L. Perreault,	21 00	
U. S. Minard,	10 50	
A. Bettis,	1 95	
L. N. Sawyer,	78	
E. J. Hackett,	7 00	
N. Doucette,	3 50	
O. Merrill,	5 26	
F. W. Parsons,	3 31	
	<hr/>	\$104 46

RUFUS EMERSON, SURVEYOR, DISTRICT NO. 9

Cash received from town, \$73 49

Paid:

R. Emerson,	\$24 31	
G. C. Emerson,	6 23	
L. Emerson,	4 00	
H. L. Wiggin,	7 00	
E. Waters,	7 00	
R. W. Sanborn,	14 33	
F. Parsons,	3 50	
J. R. Waters,	7 00	
Spikes,	12	
	<hr/>	\$73 49

B. W. SANBORN, SURVEYOR, DISTRICT NO. 10

Cash received from town,		\$10 50
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Paid:		
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B. W. Sanborn,	\$7 00	
G. S. Sanborn,	3 50	
	<hr/>	\$10 50

VARIOUS

Cash from town,		\$432 73
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Paid:		
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W. D. White, gravel,	\$10 70	
R. H. Prince, plank,	36 64	
M. D. Richardson, spikes,	1 20	
J. A. Huntoon,	4 25	
Edw. Rayno, Rayno road,	21 00	
L. F. Bassett, Mill road,	22 56	
O. F. Johnson, Mill road,	15 56	
O. J. Tinker, Mill road,	1 56	
J. Keniston, Mill road,	1 56	
R. H. Prince, Mill road,	27 09	
H. A. Moxley, Mill road,	53 33	
Dr. Sargent, Mill road,	48 00	
L. Frost, Mill road,	53 33	
W. Milnes, Mill road,	15 56	
R. W. Sanborn, Mill road,	14 00	
E. Downs, Mill road,	3 50	
E. Tinker, Mill road,	1 56	
L. F. Bassett, Shaw Hill road,	8 94	
L. L. Bassett, Shaw Hill road,	21 00	
O. Merrill, Shaw Hill road,	10 50	
E. W. Downs, Shaw Hill road,	3 50	
M. D. Richardson, Shaw Hill road,	1 94	
M. D. Richardson, Bog road,	15 95	
R. W. Sanborn, Bog road,	14 00	
W. F. Taylor, Bog road,	21 00	
H. Hanson, gravel, Bog road,	4 50	
	<hr/>	\$432 73

WINTER MAINTENANCE OF HIGHWAYS

B. W. Sanborn, Surveyor

Paid:

B. F. Sanborn,	\$14 00	
S. B. Sanborn,	14 00	
L. S. Sanborn,	14 00	
J. Perreault,	5 25	
N. D. Sanborn,	13 62	
R. W. Sanborn,	7 00	
H. L. Wiggin,	7 00	
G. B. Sanborn,	9 74	
	<hr/>	\$84 61

W. B. Dunlap, surveyor,	\$70 62	
E. Hewitt,	3 50	
J. A. Huntoon,	1 17	
W. C. McKinzie,	1 75	
S. B. Sanborn,	2 34	
B. F. Sanborn,	16 00	
J. W. Button,	22 59	
	<hr/>	\$117 97

W. F. Taylor, surveyor,	\$76 08	
R. Mussey,	3 12	
F. Mussey,	35 55	
C. Taylor,	16 20	
W. F. Stevens,	17 34	
C. J. Holmes,	1 17	
G. Walker,	35 55	
W. C. Hackett,	2 92	
C. E. Whittemore,	1 95	
	<hr/>	\$189 88

F. H. Shaw, surveyor,	\$18 68	
O. Shaw,	13 04	
B. F. Sanborn,	2 92	
H. Wiggin,	4 67	
J. Perreault,	4 67	
C. Huntoon,	7 98	
P. Jurta,	7 98	

J. Jidnie,	4 09	
R. W. Sanborn,	1 75	
S. B. Sanborn,	1 75	
	<hr/>	\$67 53
H. Fraser, surveyor,	\$57 30	
C. Mussey,	44 02	
H. Tilton,	30 60	
H. O. Buzzell,	39	
	<hr/>	\$132 31
B. F. Sanborn, surveyor,	\$28 63	
S. B. Sanborn,	38 58	
R. W. Sanborn,	3 50	
G. S. Sanborn,	3 12	
J. Perreault,	3 50	
U. S. Minard,	3 50	
H. L. Wiggin,	5 84	
L. S. Sanborn,	29 23	
	<hr/>	\$143 98
E. J. Hackett, surveyor,	\$61 74	
C. A. Green,	17 56	
C. J. Holmes,	5 07	
N. Doucette,	13 05	
E. Carter,	1 75	
F. L. Perreault,	52 65	
O. Huntoon,	6 82	
F. W. Prescott,	1 17	
G. C. Emerson,	9 42	
H. A. Prince,	2 30	
R. W. Sanborn,	39	
W. C. Hackett,	3 90	
W. Honkala,	1 17	
C. E. Whittemore,	1 95	
S. Mitchell,	1 75	
	<hr/>	\$180 69
H. D. Stevens, surveyor,	64 75	
W. F. Stevens,	17 50	
George Walker,	56 00	
C. O. McAlister,	22 75	
O. Woods,	15 75	
R. Woods,	13 22	
M. McAlister,	19 25	
W. McKinzie,	4 29	

J. Woods,	8 75	
F. Drown,	7 58	
H. Taylor,	4 67	
J. Tinker,	8 75	
E. Carter,	7 00	
A. Newton,	8 75	
H. Wiggin,	35 00	
W. F. Taylor,	7 00	
O. J. Tinker,	3 50	
E. N. Sawyer,	1 17	
	<hr/>	\$305 68
Town of Boscawen,	\$93 00	
H. A. Prince,	5 55	
C. E. Whittemore,	2 15	
G. B. Sanborn,	2 73	
N. D. Sanborn,	2 73	
M. D. Richardson,	12 77	
City of Franklin,	165 00	
F. M. Richardson,	78	
O. Merrill,	2 34	
A. Bettis,	18 72	
J. Searles,	3 00	
F. A. Watson,	5 00	
C. Shaw,	9 00	
J. Perreault, land damage,	10 00	
R. Emerson, land damage,	10 00	
W. Honkala,	2 73	
O. J. Tinker,	2 73	
H. Hanson,	2 73	
J. Jurta,	14 43	
J. Jidnie,	6 24	
P. Jurta,	6 24	
J. Jurta, Jr.,	6 24	
	<hr/>	\$384 11
		<hr/>
		\$1,606 76

TOTAL MAINTENANCE OF HIGHWAYS

Summer,	\$2,451 95	
Winter,	1,606 76	
	<hr/>	\$4,058 71

STREET LIGHTING

Concord Electric Co.,	\$252 00
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GENERAL EXPENSE OF HIGHWAY
DEPARTMENT

M. D. Richardson, labor on roll,	\$7 95	
Hugh Fraser, labor on roll,	5 00	
Warren F. Taylor, sharpening tools,	3 91	
E. J. Hackett, repairs for plow,	4 86	
L. F. Bassett, snowing Peters' bridge,	1 00	
Warren F. Taylor, repairing road machine,	7 80	
Vira Taylor, express and cartage,	2 11	
H. A. Prince, housing roll,	6 00	
Sunbury Mfg. Co., machine blade,	6 25	
Ray Prince, lumber and labor on roll,	32 91	
W. B. Dunlap, to Franklin for snow roll,	16 00	
	<hr/>	\$93 79

FREE PUBLIC LIBRARIES

Nellie C. Sanborn, treasurer,	\$39 90
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TOWN POOR

Dr. N. Y. B. McKenzie, services in E. E. Tucker case, 1924,	\$48 00	
B. F. Sanborn, aid to G. L. Tenney,	8 00	
R. S. Cunliffe, aid to G. L. Tenney,	8 00	
	<hr/>	\$64 00

COUNTY POOR

R. S. Cunliffe, goods furnished		
Otto Merrill,	\$52	69
George B. Sanborn, services in		
Dennis case,	4	80
M. D. Richardson, services in		
Dennis case,	4	75
R. S. Cunliffe, goods furnished		
Otto Merrill,	40	04
Lewis F. Bassett, services in		
Dennis case,	10	00
R. S. Cunliffe, goods furnished		
Otto Merrill,	14	51
	<hr/>	\$126 79

OLD HOME DAY AND MEMORIAL

George B. Adams, treasurer,	\$120	00
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PUBLIC SERVICE ENTERPRISES

F. L. Perreault, services with		
hearse,	\$5	00
Ray H. Prince, guide boards,	44	64
George B. Sanborn, cleaning town		
grounds,	5	25
S. B. Shaw, mowing cemeteries,	26	75
L. N. Sawyer, pole strap for hearse,	1	25
	<hr/>	\$82 89

UNCLASSIFIED

Roy B. Gookin, overtax, 1925,	\$24	40
William B. Dunlap, overtax, 1924-		
1925,	30	40
Lewis F. Bassett, overtax, 1924,	31	48
Flora Ducette, overtax,	2	00
	<hr/>	\$88 28

TOWN CHARGES

E. C. Eastman & Co., office supplies	\$28 47	
Towne & Robie, printing town reports, 1924-1925,	188 00	
M. D. Richardson, postage,	3 00	
George B. Sanborn, cash paid register deeds E. H. Brown,	2 00	
A. W. Rowell, assessor's dues,	2 00	
George B. Sanborn, expenses conveying man to open safe,	16 00	
J. E. Gage, gun store, to repairs on safe and opening same,	25 00	
M. D. Richardson, bounties paid,	3 40	
George B. Sanborn, bounties paid,	11 60	
M. D. Richardson, expenses to assessors' meeting, perambulating,	19 70	
G. B. Sanborn, expenses to assessors' meeting, two days,	16 30	
George B. Sanborn, perambulating town line and conveyance of others,	27 75	
Ray H. Prince, expenses to assessor's meeting,	6 20	
Willard H. Prince, expenses to assessors' meeting,	6 20	
J. W. Little, perambulating,	15 00	
George C. Emerson, expenses to assessors' meeting,	15 00	
George C. Eastman, taxes bought by town,	719 46	
C. E. Whittemore, auto permits,	21 25	
	<hr/>	\$1,126 33

INTEREST

Franklin National Bank,	\$434 00
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LEWIS F. BASSETT IN ACCOUNT WITH THE
TOWN OF SALISBURY

State Aid Construction.

Cash received from town, \$1,809 68

Paid:

Lewis F. Bassett, foreman,	\$131 00	
Marshall D. Richardson, labor,	98 40	
Lewis F. Bassett and team,	193 66	
E. W. Downs, labor and team,	10 50	
Warren Taylor, labor and team,	57 16	
R. H. Prince and truck,	180 00	
H. A. Moxley and truck,	228 00	
Leslie Frost and truck,	182 66	
Bow Street Garage truck,	90 66	
Dr. Sargent and truck,	48 00	
Albert Newton, labor,	68 06	
Russ Sanborn, labor,	101 90	
Otto Merrill, labor,	60 28	
F. H. Shaw, labor,	19 84	
Orvie Shaw, labor,	11 67	
Oscar Johnson, labor,	66 50	
John Keniston, labor,	36 56	
J. R. Waters, labor,	17 11	
William Milnes, labor,	52 12	
Orrie Tinker, labor,	19 06	
Elmer Tinker, labor,	8 56	
F. S. Sargent, labor,	19 83	
C. W. Drowns, labor,	10 50	
Ray H. Prince, dumping board,	1 50	
D. Warren Fox, twine,	2 00	
A. C. Cochran, shovels and twine,	11 95	
R. S. Cunliffe, iron rake,	1 00	
W. S. Stewart, dynamite, cap and fuse,	9 85	
E. G. Colby, sharpening drills,	1 00	
C. P. Stevens, pick handle,	65	
F. S. Sargent, 129 loads of gravel,	12 90	
Wesley White, 511 loads of gravel,	51 10	
C. P. Stevens, mould board,	5 70	
	<hr/>	\$1,809 68

TOWN CONSTRUCTION OF HIGHWAYS AND BRIDGES

W. F. Taylor, labor and team,	\$28 00	
E. N. Sawyer and team,	7 00	
Will Stevens and team,	28 00	
H. D. Stevens, labor,	14 00	
Alfred Sawyer, labor,	5 45	
George Walker, labor,	3 50	
Fred Perreault, labor,	3 12	
Aram Gulumian, labor,	10 50	
F. Gulumian, labor,	10 50	
H. Hanson, labor,	3 12	
Nelson Ducette, labor,	3 12	
	<hr/>	\$116 31
F. H. Shaw, labor,	\$3 50	
Orvie Shaw, labor,	3 50	
H. Wiggin, labor,	3 50	
Paul Jurta, labor,	3 50	
B. F. Sanborn, labor,	3 50	
B. F. Sanborn, team,	3 50	
B. F. Sanborn, culvert stones,	10 00	
	<hr/>	\$31 00

PAYMENT ON TEMPORARY LOANS

Franklin National Bank,	\$3,000 00
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PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS

J. L. T. Shaw, county tax,	\$1,074 28	
C. A. Green, school treasurer,	5,286 18	
Henry E. Chamberlin, State tax,	1,815 00	
	<hr/>	\$8,175 46

AUDITOR'S REPORT

Salisbury, N. H., Feb. 16, 1927.

This certifies that I have examined the accounts of the Selectmen and Treasurer of the Town of Salisbury, together with the reports of the School Board, Library Trustees, and other officers of the Town and School District, for the financial year ending January 31st, 1927, and find them correctly cast and properly vouched.

THOMAS R. LITTLE, Auditor.

For the Town of Salisbury, N. H.

Report of the Trust Funds of the Town of Salisbury, N. H., January 31, 1927.

DATE OF CREATION	TRUST FUNDS	HOW INVESTED	Amount of		Rate of Interest	Total Fund on hand at be- ginning of year	Income During Year	Expended During Year	Bal. of Income on hand at end of year
			Principal	Interest					
Sept. 25, 1920	Abbie Bean Howe Fund (Cemetery Trust)	Franklin Savings Bank	50 00	*	61 55	3 20	5 00	59 75	
Mar. 25, 1918	Sarah Batchelder Fund (Cemetery Fund)	Franklin Savings Bank	100 00	*	136 41	7 19	30 70	112 90	
Feb. 4, 1916	Levi Call Trust Fund (Cemetery Trust)	Franklin Savings Bank	100 00	*	148 44	8 21		156 65	

* 4% and extras.

REPORT OF SCHOOL TREASURER

For Year Ended June 30th, 1926

Receipts

1925.		
July 1, Balance in Treasury,	\$52 10	
Aug. 28 to Jan 30, 1926 received for support of schools,	4,226 18	
Feb. 6, Received for repairs,	75 00	
Received for per capita tax, 1925,	154 00	
Received for high school tuitions,	350 00	
Received for administration expenses,	410 00	
	<hr/>	\$5,267 28

Disbursements

Paid orders drawn by the school board numbers 342-457, both numbers inclusive,	<hr/>	\$4,330 74
Balance in Treasury June 30, 1926,		\$936 54
Respectfully submitted,		

CHARLES A. GREEN, Treasurer.

SCHOOL DIRECTORY

Corrected to February 1st, 1926

SCHOOL BOARD

Buron W. Sanborn,	Term expires, March 1927
John W. Little,	Term expires, March 1928
Vira E. Taylor,	Term expires, March 1929

DISTRICT OFFICERS

Buron W. Sanborn,	Moderator
Charles A. Green,	Treasurer
Charles A. Green,	Clerk
Thomas R. Little,	Auditor

SUPERINTENDENT OF SCHOOLS

George W. Sumner

Office in Penacook on Main street. The office is open on all school days from 8:00 to 12:00. Appointments for conferences with the superintendent can be made through the secretary. Telephone 48.

TRUANT OFFICER

Charles A. Green

TEACHERS

Alice W. Perreault,	Heights
Helen S. Drown,	Smith Corner
Frances G. Phelps,	South Road

Receipts, July 1, 1925 to June 30, 1926

From State:

From the selectmen, raised by taxation:

For the support of elementary schools,	\$4,226 18
High school and academy tuition,	350 00
Salaries of district officers,	85 00
Per capita tax,	154 00

Superintendent's salary and other expenses of administration,	325 00
Repairs and remodeling,	75 00
Total receipts,	\$5,215 18
Cash on hand, July 1, 1925,	52 10
Grand total,	<u>\$5,267 28</u>

Payments, July 1, 1925 to June 30, 1926

Administration:

1. Salaries of district officers,	\$75 00	
2. Superintendent's salary,	240 00	
3. Truant officer and school census,	11 07	
4. Expenses of administration,	84 65	
	<u></u>	\$410 72

Instruction:

5. Principal's and teachers' salaries,	\$1,978 00	
6. Text books,	08	
7. Scholars' supplies,	33 10	
	<u></u>	\$2,011 18

Operation and Maintenance of School Plant:

10. Janitor service,	\$54 00	
11. Fuel,	108 50	
12. Water, light and janitor supplies,	43 61	
13. Minor repairs and other expenses,	23 65	
	<u></u>	\$229 76

Auxiliary Agencies and Special Activities:

14. Medical Inspection,	\$40 00	
15. Transportation of pupils,	913 88	
16. High school and academy tuition,	369 16	
17. Elementary school tuition,	212 04	
	<u></u>	\$1,535 08

Other Charges:

26. Two dollars per capita tax,	\$144 00	
	<u></u>	\$144 00
Total payments for all purposes,		\$4,330 74
Total cash on hand at end of year June 30, 1926,		936 54
		<u>\$5,267 28</u>

Payment in Detail, July 1, 1925 to June 30, 1926

1. Salaries of District Officers.

Harold A. Prince,	\$30 00	
Buron W. Sanborn,	15 00	
John W. Little,	15 00	
C. A. Green,	15 00	
	<hr/>	\$85 00

2. Superintendent's Salary.

Frank L. Brown, treasurer,	\$240 00
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3. Truant Officer and School Census.

C. A. Green,	\$10 00
R. E. Lane,	1 07

4. Expenses of Administration.

H. A. Prince,	\$12 50	
T. R. Little,	2 00	
Buron W. Sanborn,	12 00	
John W. Little,	4 00	
Vira E. Taylor,	8 00	
Bessie Gray,	46 15	
	<hr/>	\$84 65

5. Principal's and Teachers' Salaries.

Alice W. Perreault,	\$726 00	
Frances G. Phelps,	792 00	
Helen Drown,	460 00	
	<hr/>	\$1,978 00

6. Textbooks.

Penacook Union School District,	08
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7. Scholars' Supplies.

Penacook Union School District,	\$4 90	
H. A. Prince,	5 45	
Vira E. Taylor,	2 56	
E. E. Babb & Co.,	20 19	
	<hr/>	\$33 10

10. Janitor Service.

Lewis Emerson,	\$26 25	
Helen Drown,	13 50	
Alice Perreault,	14 25	
	<hr/>	\$54 00

11. Fuel.		
Berton F. Sanborn,	\$28 00	
H. A. Prince,	31 00	
John A. Huntoon,	16 00	
John W. Tinker,	2 50	
T. R. Little,	18 00	
	<hr/>	\$95 50
12. Water, Light and Janitor Supplies.		
Edward E. Babb Co.,	\$41 00	
H. A. Prince,	1 86	
Vira E. Taylor,	75	
	<hr/>	\$43 61
13. Minor Repairs and Expenses.		
Grace Fitts,	\$5 00	
D. Warren Fox,	50	
H. A. Prince,	8 60	
C. E. Whittemore,	4 50	
Edward E. Babb Co.,	2 20	
Buron W. Sanborn,	25	
Carrie Eastman,	2 00	
Vira Taylor,	60	
	<hr/>	\$23 65
14. Medical Inspection.		
Mrs. E. L. Davis,		\$40 00
15. Transportation of Pupils.		
Frank Shaw,	\$324 00	
Hugh Fraser,	324 00	
Annie Stevens,	180 00	
Napoleon Dennis,	81 00	
Buron W. Sanborn,	4 88	
	<hr/>	\$913 88
16. High School and Academy Tuition.		
Penacock Union School District,	\$79 00	
Proctor Academy,	225 00	
Franklin School District,	65 16	
	<hr/>	\$369 16
17. Elementary School Tuition.		
Franklin School District,	\$176 04	
Andover School District,	36 00	
	<hr/>	\$212 04
26. Per Capita Tax.		
Henry E. Chamberlin, Treasurer,		\$144 00

MONEY NEEDED FOR THE COMING YEAR

For the year ending June 30, 1928, we recommend that the following amounts be raised:

Under Article 6 of the Warrant:

For the support of elementary schools, including textbooks, scholars' supplies and flags, (this includes the amount required by law), a tax of \$5.00 on each \$1,000 of equalized valuation,	\$3,136 06
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Under Article 7:

For the repairs of school buildings and the improvement of school grounds,	200 00
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Under Article 8:

For salaries of officers,	85 00
For superintendent's salary and other expenses of administration,	225 00

Under Article 9:

For high school and academy tuition,	312 00
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Under Article 10:

For the per capita tax,	148 00
	\$4,106 06

Under Article 11:

Amount required to meet deficiency for current year, if any, will be reported at time of district meeting.

BURON W. SANBORN,
 JOHN W. LITTLE,
 VIRA E. TAYLOR,
 School Board.

SCHOOL CALENDAR

Winter term of 11 weeks opens Monday, January 3, 1927. Winter term closes Friday, March 18, 1927. Vacation, three weeks.

Spring term of 10 weeks opens Monday, April 11, 1927. Spring term closes Friday, June 17, 1927. Summer vacation.

Fall term of 16 weeks opens Tuesday, September 6, 1927. Fall term closes Friday, December 23, 1927. Vacation, two weeks.

Winter term of 10 weeks opens Monday, January 9, 1928. Winter term closes Friday, March 16, 1928. Vacation, three weeks.

Spring term of 10 weeks opens Monday, April 9, 1928. Spring term closes Friday, June 16, 1928. Summer vacation.

ROLL OF HONOR

Pupils not absent or tardy for the year ending June 30, 1926:

South Road—Margaret Adams.

Smith's Corner—Eleanor A. McAlister.

Graduates of Elementary Schools, June, 1926

South Road—Arlene G. Jones.

Heights—Dana W. Lyons, L. Stanton Sanborn, Elwood G. Warriner.

Pupils in Secondary Schools, Fall Term, 1926

Proctor Academy—Frederick Adams, George Beaully, Olive Mitchell.

Franklin High School—Villa Shaw, Rolfe Camp.

Pupils in Elementary Schools Outside the District, Fall Term, 1926

Franklin School District—Herbert Fraser, Grade 9; Roland Camp, Grade 9; Andrew Rayno, Grade 9; Duncan Fraser, Grade 6; Robert Shaw, Grade 4.

Andover School District—Cecil Rayno, Villa Rayno.

REPORT OF SUPERINTENDENT OF SCHOOLS

February 10, 1927.

To the School Board and Citizens of Salisbury:

In connection with this report I am submitting the attendance table for the last school year. I note a gratifying increase in the per cent of attendance over the record for previous years. The tardiness record for South Road and Smith's Corner was very poor, but at Smith's Corner there has been great improvement during the current year both in attendance and in arriving at school on time.

For about two years now nothing has been expended for textbooks. While this may result in a temporary saving, it cannot be continued indefinitely without seriously affecting the work of the schools.

I assume that the loss of state aid has been an important factor in cutting off all expenditures for textbooks and in the too rigid economy in the purchase of scholars' supplies. The equalized valuation of the town for the coming two years will be so much less than it has been that we ought to receive considerable aid from the state in the future.

I hope that state aid will make it possible for us to pay better salaries to teachers and that we may be able to secure, and keep for some time, teachers well qualified both by training and by experience. The contract with Keene Normal School to furnish "Cadet Teachers" in two of our schools was entered into partly as a money-saving proposition. It was soon dropped at South Road, as the school seemed too difficult for a young, inexperienced teacher to manage. At the Heights this plan is succeeding in a way quite satisfactory to the Superintendent. Some parents, however, are not satisfied with the frequent changes in teachers, and that, of course, is a disadvantage of the system. I do not hesitate to recommend abandoning this plan at the end of the school year if Salisbury is ready to pay for something better.

The teachers, the schools, and the educational system are subject to a great deal of criticism. No doubt some of this

criticism is entirely deserved; but a part of it, I feel sure, comes from a failure to understand how big a job the schools of today have to accomplish.

In "the Good Old Days" when our fathers were little boys, when families were larger and much of the work now done in factories was done in the farm home, it was the home, for the most part, that educated the children. They went to school for a short time to get, through constant drill, skill in a few simple processes, like spelling and elementary arithmetic. They also sharpened their wits on complicated problems which they were not likely to meet again after leaving school.

But all the progress of modern civilization is based on cooperation, which can result only from mutual understanding, faith in one another. The home today cannot give its lone child, or its two or three children, the early contacts needed to teach them how to work together for the common good. On the one-man farm the parents themselves are not often forced into those close contacts with neighbors which give them the point of view which their children must have in order to succeed in the middle of the twentieth century.

The school today must work of course, to give the skill which the olden-times school gave. But that is a small part of its job. It must undertake to teach the child how to work, to play, to study, how to live, as one of a group, as a citizen of a great republic in a time when there is as great a demand for strength and courage, for unselfishness and high ideals, as ever before in our history.

And this job is too big for any teacher working alone. For any real success all influences surrounding the child must be working in harmony. Parents, school officials, the community, must be working with the teacher and with one another, with mutual respect and confidence.

It is utterly useless to sit and wish that "The Good Old Days" might come back. There is only one way for us and that leads forward. The children we are dealing with are being prepared not for life yesterday but for living tomorrow.

The time is not far distant when our personal opinions will be forgotten, when you and I will be little more than a memory. The boys and girls now in school will be "in saddle" in Salisbury then.

And when they are in middle life, what are they going to be? Our Salisbury churches are closed; some of the influences of our dance halls are not helpful. It makes a big difference just how far our schools can help. If they are to rise to their opportunity everybody has got to ask not "How cheaply can they be run?" but "How good can they become?"

I don't suppose that all the teachers, and the superintendent, and the school board, and the parents, and the voters and taxpayers will ever agree, and no one of them will ever be entirely right in their opinions; but if we could all of us work together for the same big ends, with trust and confidence in one another, sharing together the faith that we have in our hands the making of the Salisbury of 1975, our small differences of opinion would be a help rather than a hindrance in our work.

It is my own belief, and I am going to hold to it till the weakness of second-childhood drives it out of me, that the rising generation are going to become brighter and better men and women than we have been. Whether they are going to do this because of our influence or in spite of us depends on us.

Respectfully,

GEORGE W. SUMNER.

ATTENDANCE TABLE FOR SCHOOL YEAR ENDING JUNE 30, 1926

Schools	Length of School in Weeks	Whole Number of Different Pupils Registered			Average Daily Attendance	Average Daily Absence	Average Membership	Per cent of Attendance	Number of Cases Tardiness	Number of visits by Superintendent	Number of visits by School Nurse	Number of visits by School Board	Number of visits by Others	Number Pupils not Absent or Tardy
		Total	Boys	Girls										
Heights	36	31	17	14	19	1	20	96	36	14	2	2	221	0
Smith's Corner	36	9	4	5	7	-	7	96	48	13	2	3	7	1
South Road	36	23	14	9	20	1	21	94	179	15	2	2	74	1
Entire District	36	63	35	28	46	2	48	95	263	42	6	7	302	2

VITAL STATISTICS

TO THE SELECTMEN OF THE TOWN OF SALISBURY: In compliance with an Act of the Legislature, passed June Session, 1887, requiring "clerks of towns and cities to furnish a transcript of the records of births, marriages and deaths to the town officers for publication in the annual report," I hereby submit the following:

BIRTHS

Date of Birth	Place of Birth	Name of the Child (if any)	Sex and Condition				Name of Father	Maiden Name of Mother	Color or Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
			Male	Female	Living or Stillborn	No. of Child 1st, 2d, etc.							
Sept. 4	1	Edna Frances Taylor			Living	1	Charles Taylor	Louise E. Colby	White	Salisbury	Laborer	Salisbury	Webster
Nov. 23	2	Ernest C. Mackenzie			Living	3	Shirley B. Sanborn William C. Mackenzie	Helen Lowell Nellie M. Rodgers	White	Salisbury	Trackman Laborer	Prince Edw. Isl'd	Bristol Londonderry

Place of Birth—1, Salisbury. 2, West Salisbury.

MARRIAGES

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in Years	Color of each	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Parents	Occupation	Condition, No.	Name, Residence and official station of person by whom married
Jan. 21	East Andover	Shirley B. Sanborn Helen C. Lowell	Salisbury	19 23	White	Farmer Housework	Salisbury Bristol	Berton F. Sanborn Lella C. Shaw Harry W. Lowell Isabel A. Smith Frank Magoon Bernice Durgan Expheire Hamel Blanch Lafrance	Salisbury Concord Canaan Orange Canada Northfield Belmont Louisville, M's	Farmer Housewife Laborer Housewife Blacksmith Housewife Barber Housewife	1 1	William D. Hoag JP East Andover
Nov. 1	Franklin	Edward G. Magoon Fetamse Hamel	" Franklin	18 16		Farmer At home	Salisbury Franklin				1	Rev. John Brophy Franklin

DEATHS

Date of Death	Place of Death	Age			Place of Birth	Sex, Condition			Occupation	Place of Birth		Name of Father	Maiden Name of Mother	
		Years	Months	Days		Male	Female	Color		Single, Married, Widowed	Father			Mother
Jan. 12	1	Ellen M. Clough	75	11	12	Weymouth M's	5	Retired	Weymouth M's	Grafton	Charles Perrigo	Adeline Flagg		
Apr. 26	1	Van G. Glumia	28	26			3	Farmer	Van, Armenia	Van, Armenia	Garabed Glumia	Aoney Mosisian		
May 30	1	Ella May Taylor	38	4	4	Hopkinton	4	Tel. operator	Salisbury	Enfield	Curtis D. Holmes	Mary E. Smith		
Jan. 25	1	Cora Ang'ta Mussey	68	10	20	Bristol	4	Housekeeper	Bristol	Bristol	Frederick Kidder	Samana Chaudler		
Oct. 8	2	Austin D. Heath	17	2	23	New Boston	3	Student	Salisbury	Tamworth	Douglas A. Heath	Alice Drew		
10	1	Fred W. Prescott	58	1		Grafton	4	Farmer	Grafton	Wilnot	Judas'nVBPrescott	Elizabeth Webster		
Dec. 14	1	John W. Horton	65	7	15	Hill	3				Elisha Horton	Leolina Currier		

Place of death——1, Salisbury. 2, Manchester. Condition——3, Single. 4, Married. 5, Widowed.

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

CHARLES E. WHITTEMORE, Town Clerk

